

ESHB 2275 - S COMM AMD

By Committee on Parks, Fish & Wildlife

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 79A.15.030 and 2000 c 11 s 66 are each amended to
4 read as follows:

5 (1) Moneys appropriated for this chapter shall be divided equally
6 between the habitat conservation and outdoor recreation accounts and
7 shall be used exclusively for the purposes specified in this chapter.

8 (2) Except as otherwise provided in this act, moneys deposited in
9 these accounts shall be invested as authorized for other state funds,
10 and any earnings on them shall be credited to the respective account.

11 (3) All moneys deposited in the habitat conservation and outdoor
12 recreation accounts shall be allocated as provided under RCW 79A.15.040
13 and 79A.15.050 as grants to state or local agencies for acquisition,
14 development, and renovation within the jurisdiction of those agencies,
15 subject to legislative appropriation. The committee may use or permit
16 the use of any funds appropriated for this chapter as matching funds
17 where federal, local, or other funds are made available for projects
18 within the purposes of this chapter.

19 (4) Projects receiving grants under this chapter that are developed
20 or otherwise accessible for public recreational uses shall be available
21 to the public (~~(on a nondiscriminatory basis)~~).

22 (5) The committee may make grants to an eligible project from both
23 the habitat conservation and outdoor recreation accounts and any one or
24 more of the applicable categories under such accounts described in RCW
25 79A.15.040 and 79A.15.050.

26 (6) The committee may accept private donations to the habitat
27 conservation account and the outdoor recreation account for the
28 purposes specified in this chapter.

29 (7) The committee may apply up to three percent of the funds

1 appropriated for this chapter for the administration of the programs
2 and purposes specified in this chapter.

3 **Sec. 2.** RCW 79A.15.040 and 1999 c 379 s 917 are each amended to
4 read as follows:

5 (1) Moneys appropriated for this chapter to the habitat
6 conservation account shall be distributed in the following way:

7 (a) Not less than thirty-five percent for the acquisition and
8 development of critical habitat;

9 (b) Not less than twenty percent for the acquisition and
10 development of natural areas;

11 (c) Not less than fifteen percent for the acquisition and
12 development of urban wildlife habitat; and

13 (d) The remaining amount (~~(shall be considered unallocated and)~~)
14 shall be used by the committee to fund high priority (~~(acquisition and~~
15 ~~development needs for critical habitat, natural areas, and urban~~
16 ~~wildlife habitat)~~) recreation and stewardship projects by state
17 agencies. (~~(During the fiscal biennium ending June 30, 2001, the~~
18 ~~remaining amount reappropriated from the fiscal biennium ending June~~
19 ~~30, 1999, may be allocated for matching grants for riparian zone~~
20 ~~habitat protection projects that implement watershed plans under the~~
21 ~~program established in section 329(6), chapter 235, Laws of 1997.)~~)

22 (2) In distributing these funds, the committee retains discretion
23 to meet the most pressing needs for critical habitat, natural areas,
24 and urban wildlife habitat, and is not required to meet the percentages
25 described in subsection (1) of this section in any one biennium.

26 (3) Only state agencies may apply for acquisition and development
27 funds for (~~(critical habitat and)~~) natural areas projects under
28 subsection (1)(~~(a)~~) (b)(~~(7)~~) and (d) of this section.

29 (4) State and local agencies may apply for acquisition and
30 development funds for critical habitat and urban wildlife habitat
31 projects under subsection (1)(a), (c), and (d) of this section.

32 (5)(a) When the department of fish and wildlife receives grants for
33 acquisition of land under this section, it must pay an amount in lieu
34 of real property taxes and an additional amount for control of noxious
35 weeds as determined in RCW 77.12.203.

1 (b) Any lands that have been acquired with grants under this
2 section by the department of natural resources are subject to payments
3 in the amounts required under the provisions of sections 6 and 7 of
4 this act.

5 (6) Acquisition projects funded under this section may not result
6 in the net loss of private land or net gain of public land in any
7 county.

8 **Sec. 3.** RCW 79A.15.050 and 2003 c 184 s 1 are each amended to read
9 as follows:

10 (1) Moneys appropriated for this chapter to the outdoor recreation
11 account shall be distributed in the following way:

12 (a) Not less than (~~twenty-five~~) thirty percent to the state parks
13 and recreation commission for the acquisition, renovation, and
14 development of state parks, with at least (~~seventy-five~~) fifty
15 percent of (~~this~~) the money for acquisition costs (~~(. — However,~~
16 ~~between July 27, 2003, and June 30, 2009, at least fifty percent of~~
17 ~~this money for the acquisition and development of state parks must be~~
18 ~~used for acquisition costs))~~);

19 (b) Not less than (~~twenty-five~~) thirty percent for the
20 acquisition, development, and renovation of local parks, with at least
21 fifty percent of this money for acquisition costs;

22 (c) Not less than (~~fifteen~~) twenty percent for the acquisition
23 and development of trails;

24 (d) Not less than (~~ten~~) fifteen percent for the acquisition and
25 development of water access sites, with at least seventy-five percent
26 of this money for acquisition costs; and

27 (e) The remaining amount shall be considered unallocated and shall
28 be distributed by the committee to state and local agencies to fund
29 high priority acquisition and development needs for parks, trails, and
30 water access sites.

31 (2) In distributing these funds, the committee retains discretion
32 to meet the most pressing needs for state and local parks, trails, and
33 water access sites, and is not required to meet the percentages
34 described in subsection (1) of this section in any one biennium.

35 (3) Only local agencies may apply for acquisition, development, or

1 renovation funds for local parks under subsection (1)(b) of this
2 section.

3 (4) Only state and local agencies may apply for funds for trails
4 under subsection (1)(c) of this section.

5 (5) Only state and local agencies may apply for funds for water
6 access sites under subsection (1)(d) of this section.

7 (6) Acquisition projects funded under this section may not result
8 in the net loss of private land or net gain of public land in any
9 county.

10 **Sec. 4.** RCW 79A.15.060 and 2000 c 11 s 67 are each amended to read
11 as follows:

12 (1) The committee may adopt rules establishing acquisition policies
13 and priorities for distributions from the habitat conservation account.
14 The acquisition policies must specify how the committee will ensure
15 that any acquisition of private land is offset with the sale of public
16 land, to ensure no net loss of private land or gain of public land
17 within a county.

18 (2) Except as provided in RCW 79A.15.030(7), moneys appropriated
19 for this chapter may not be used by the committee to fund
20 ~~((additional))~~ staff positions or other overhead expenses, or by a
21 state, regional, or local agency to fund operation ~~((and))~~ or
22 maintenance of areas acquired under this chapter ~~(, except that the~~
23 ~~committee may use moneys appropriated for this chapter for the fiscal~~
24 ~~biennium ending June 30, 2001, for the administrative costs of~~
25 ~~implementing the pilot watershed plan implementation program~~
26 ~~established in section 329(6), chapter 235, Laws of 1997, and~~
27 ~~developing an inventory of publicly owned lands established in section~~
28 ~~329(7), chapter 235, Laws of 1997)).~~

29 (3) Moneys appropriated for this chapter may be used by grant
30 recipients for costs incidental to acquisition, including, but not
31 limited to, surveying expenses, fencing, and signing.

32 (4) ~~((Except as provided in subsection (5) of this section,))~~ The
33 committee may not approve a local project where the local agency share
34 is less than the amount to be awarded from the habitat conservation
35 account.

1 (5) (~~During the fiscal biennium ending June 30, 2001, the~~
2 ~~committee may approve a riparian zone habitat protection project~~
3 ~~established in section 329(6), chapter 235, Laws of 1997, where the~~
4 ~~local agency share is less than the amount to be awarded from the~~
5 ~~habitat conservation account.~~

6 ~~(6))~~) In determining acquisition priorities with respect to the
7 habitat conservation account, the committee shall consider, at a
8 minimum, the following criteria:

9 (a) For critical habitat and natural areas proposals:

10 (i) Community support for the project;

11 (ii) Recommendations as part of a limiting factors or critical
12 pathways analysis, a watershed plan or habitat conservation plan, or a
13 coordinated regionwide prioritization effort;

14 ~~(iii)~~ (iii) Immediacy of threat to the site;

15 ~~((+iii))~~ (iv) Uniqueness of the site;

16 ~~((+iv))~~ (v) Diversity of species using the site;

17 ~~((+v))~~ (vi) Quality of the habitat;

18 ~~((+vi))~~ (vii) Long-term viability of the site;

19 ~~((+vii))~~ (viii) Presence of endangered, threatened, or sensitive
20 species;

21 ~~((+viii))~~ (ix) Enhancement of existing public property;

22 ~~((+ix))~~ (x) Consistency with a local land use plan, or a regional
23 or statewide recreational or resource plan, including projects that
24 assist in the implementation of local shoreline master plans updated
25 according to RCW 90.58.080 or local comprehensive plans updated
26 according to RCW 36.70A.130; (~~and~~

27 ~~(+x))~~ (xi) Educational and scientific value of the site;

28 (xii) Integration with recovery efforts for endangered, threatened,
29 or sensitive species;

30 (xiii) For critical habitat proposals by local agencies, the
31 statewide significance of the site.

32 (b) For urban wildlife habitat proposals, in addition to the
33 criteria of (a) of this subsection:

34 (i) Population of, and distance from, the nearest urban area;

35 (ii) Proximity to other wildlife habitat;

36 (iii) Potential for public use; and

37 (iv) Potential for use by special needs populations.

1 ~~((7))~~ (6) Before ~~((October))~~ November 1st of each even-numbered
2 year, the committee shall recommend to the governor a prioritized list
3 of state agency projects to be funded under RCW 79A.15.040(1) (a), (b),
4 and (c). The governor may remove projects from the list recommended by
5 the committee and shall submit this amended list in the capital budget
6 request to the legislature. The list shall include, but not be limited
7 to, a description of each project; and shall describe for each project
8 any anticipated restrictions upon recreational activities allowed prior
9 to the project.

10 ~~((8))~~ (7) Before ~~((October))~~ November 1st of each even-numbered
11 year, the committee shall recommend to the governor a prioritized list
12 of all local projects to be funded under RCW 79A.15.040(1) (a) and (c).
13 The governor may remove projects from the list recommended by the
14 committee and shall submit this amended list in the capital budget
15 request to the legislature. The list shall include, but not be limited
16 to, a description of each project and any particular match requirement,
17 and describe for each project any anticipated restrictions upon
18 recreational activities allowed prior to the project.

19 **Sec. 5.** RCW 79A.15.070 and 2000 c 11 s 68 are each amended to read
20 as follows:

21 (1) In determining which state parks proposals and local parks
22 proposals to fund, the committee shall use existing policies and
23 priorities.

24 (2) Except as provided in RCW 79A.15.030(7), moneys appropriated
25 for this chapter may not be used by the committee to fund
26 ~~((additional))~~ staff or other overhead expenses, or by a state,
27 regional, or local agency to fund operation ~~((and))~~ or maintenance of
28 areas acquired under this chapter ~~((, except that the committee may use~~
29 ~~moneys appropriated for this chapter for the fiscal biennium ending~~
30 ~~June 30, 2001, for the administrative costs of implementing the pilot~~
31 ~~watershed plan implementation program established in section 329(6),~~
32 ~~chapter 235, Laws of 1997, and developing an inventory of publicly~~
33 ~~owned lands established in section 329(7), chapter 235, Laws of 1997)).~~

34 (3) Moneys appropriated for this chapter may be used by grant
35 recipients for costs incidental to acquisition and development,

1 including, but not limited to, surveying expenses, fencing, and
2 signing.

3 (4) The committee may not approve a project of a local agency where
4 the share contributed by the local agency is less than the amount to be
5 awarded from the outdoor recreation account.

6 (5) The committee may adopt rules establishing acquisition policies
7 and priorities for the acquisition and development of trails and water
8 access sites to be financed from moneys in the outdoor recreation
9 account.

10 (6) In determining the acquisition and development priorities, the
11 committee shall consider, at a minimum, the following criteria:

- 12 (a) For trails proposals:
 - 13 (i) Community support for the project;
 - 14 (ii) Immediacy of threat to the site;
 - 15 (iii) Linkage between communities;
 - 16 (iv) Linkage between trails;
 - 17 (v) Existing or potential usage;
 - 18 (vi) Consistency with ~~((an-existing))~~ a local land use plan, or a
19 regional or statewide recreational or resource plan, including projects
20 that assist in the implementation of local shoreline master plans
21 updated according to RCW 90.58.080 or local comprehensive plans updated
22 according to RCW 36.70A.130;
 - 23 (vii) Availability of water access or views;
 - 24 (viii) Enhancement of wildlife habitat; and
 - 25 (ix) Scenic values of the site.
- 26 (b) For water access proposals:
 - 27 (i) Community support for the project;
 - 28 (ii) Distance from similar water access opportunities;
 - 29 (iii) Immediacy of threat to the site;
 - 30 (iv) Diversity of possible recreational uses; ~~((and))~~
 - 31 (v) Public demand in the area; and
 - 32 (vi) Consistency with a local land use plan, or a regional or
33 statewide recreational or resource plan, including projects that assist
34 in the implementation of local shoreline master plans updated according
35 to RCW 90.58.080 or local comprehensive plans updated according to RCW
36 36.70A.130.

1 (7) Before (~~October~~) November 1st of each even-numbered year, the
2 committee shall recommend to the governor a prioritized list of state
3 agency projects to be funded under RCW 79A.15.050(1) (a), (c), and (d).
4 The governor may remove projects from the list recommended by the
5 committee and shall submit this amended list in the capital budget
6 request to the legislature. The list shall include, but not be limited
7 to, a description of each project; and shall describe for each project
8 any anticipated restrictions upon recreational activities allowed prior
9 to the project.

10 (8) Before (~~October~~) November 1st of each even-numbered year, the
11 committee shall recommend to the governor a prioritized list of all
12 local projects to be funded under RCW 79A.15.050(1) (b), (c), and (d).
13 The governor may remove projects from the list recommended by the
14 committee and shall submit this amended list in the capital budget
15 request to the legislature. The list shall include, but not be limited
16 to, a description of each project and any particular match requirement,
17 and describe for each project any anticipated restrictions upon
18 recreational activities allowed prior to the project.

19 NEW SECTION. Sec. 6. A new section is added to chapter 79.70 RCW
20 to read as follows:

21 The state treasurer, on behalf of the department, must distribute
22 to counties for all lands acquired for the purposes of this chapter an
23 amount in lieu of real property taxes equal to the amount of tax that
24 would be due if the land were taxable as open space land under chapter
25 84.34 RCW, plus an additional amount equal to the amount of weed
26 control assessment that would be due if such lands were privately
27 owned. The county assessor and county legislative authority shall
28 assist in determining the appropriate calculation of the amount of tax
29 that would be due under chapter 84.34 RCW. The county shall distribute
30 the amount received under this section in lieu of real property taxes
31 to all property taxing districts except the state in appropriate tax
32 code areas the same way it would distribute local property taxes from
33 private property. The county shall distribute the amount received
34 under this section for weed control to the appropriate weed district.

1 NEW SECTION. **Sec. 7.** A new section is added to chapter 79.71 RCW
2 to read as follows:

3 The state treasurer, on behalf of the department, must distribute
4 to counties for all lands acquired for the purposes of this chapter an
5 amount in lieu of real property taxes equal to the amount of tax that
6 would be due if the land were taxable as open space land under chapter
7 84.34 RCW, plus an additional amount equal to the amount of weed
8 control assessment that would be due if such lands were privately
9 owned. The county assessor and county legislative authority shall
10 assist in determining the appropriate calculation of the amount of tax
11 that would be due under chapter 84.34 RCW. The county shall distribute
12 the amount received under this section in lieu of real property taxes
13 to all property taxing districts except the state in appropriate tax
14 code areas the same way it would distribute local property taxes from
15 private property. The county shall distribute the amount received
16 under this section for weed control to the appropriate weed district.

17 **Sec. 8.** RCW 84.33.140 and 2003 c 170 s 5 are each amended to read
18 as follows:

19 (1) When land has been designated as forest land under RCW
20 84.33.130, a notation of the designation shall be made each year upon
21 the assessment and tax rolls. A copy of the notice of approval
22 together with the legal description or assessor's parcel numbers for
23 the land shall, at the expense of the applicant, be filed by the
24 assessor in the same manner as deeds are recorded.

25 (2) In preparing the assessment roll as of January 1, 2002, for
26 taxes payable in 2003 and each January 1st thereafter, the assessor
27 shall list each parcel of designated forest land at a value with
28 respect to the grade and class provided in this subsection and adjusted
29 as provided in subsection (3) of this section. The assessor shall
30 compute the assessed value of the land using the same assessment ratio
31 applied generally in computing the assessed value of other property in
32 the county. Values for the several grades of bare forest land shall be
33 as follows:

	LAND	OPERABILITY	VALUES
	GRADE	CLASS	PER ACRE
1		1	\$234
2		2	229
3		3	217
4	1	4	157
5		1	198
6		2	190
7	2	3	183
8		4	132
9		1	154
10		2	149
11	3	3	148
12		4	113
13		1	117
14		2	114
15	4	3	113
16		4	86
17		1	85
18		2	78
19	5	3	77
20		4	52
21		1	43
22		2	39
23	6	3	39
24		4	37
25		1	21
26		2	21
27	7	3	20
28		4	20
29			
30	8		1
31			

32 (3) On or before December 31, 2001, the department shall adjust by
 33 rule under chapter 34.05 RCW, the forest land values contained in
 34 subsection (2) of this section in accordance with this subsection, and
 35 shall certify the adjusted values to the assessor who will use these

1 values in preparing the assessment roll as of January 1, 2002. For the
2 adjustment to be made on or before December 31, 2001, for use in the
3 2002 assessment year, the department shall:

4 (a) Divide the aggregate value of all timber harvested within the
5 state between July 1, 1996, and June 30, 2001, by the aggregate harvest
6 volume for the same period, as determined from the harvester excise tax
7 returns filed with the department under RCW 84.33.074; and

8 (b) Divide the aggregate value of all timber harvested within the
9 state between July 1, 1995, and June 30, 2000, by the aggregate harvest
10 volume for the same period, as determined from the harvester excise tax
11 returns filed with the department under RCW 84.33.074; and

12 (c) Adjust the forest land values contained in subsection (2) of
13 this section by a percentage equal to one-half of the percentage change
14 in the average values of harvested timber reflected by comparing the
15 resultant values calculated under (a) and (b) of this subsection.

16 (4) For the adjustments to be made on or before December 31, 2002,
17 and each succeeding year thereafter, the same procedure described in
18 subsection (3) of this section shall be followed using harvester excise
19 tax returns filed under RCW 84.33.074. However, this adjustment shall
20 be made to the prior year's adjusted value, and the five-year periods
21 for calculating average harvested timber values shall be successively
22 one year more recent.

23 (5) Land graded, assessed, and valued as forest land shall continue
24 to be so graded, assessed, and valued until removal of designation by
25 the assessor upon the occurrence of any of the following:

26 (a) Receipt of notice from the owner to remove the designation;

27 (b) Sale or transfer to an ownership making the land exempt from ad
28 valorem taxation;

29 (c) Sale or transfer of all or a portion of the land to a new
30 owner, unless the new owner has signed a notice of forest land
31 designation continuance, except transfer to an owner who is an heir or
32 devisee of a deceased owner, shall not, by itself, result in removal of
33 designation. The signed notice of continuance shall be attached to the
34 real estate excise tax affidavit provided for in RCW 82.45.150. The
35 notice of continuance shall be on a form prepared by the department.
36 If the notice of continuance is not signed by the new owner and
37 attached to the real estate excise tax affidavit, all compensating

1 taxes calculated under subsection (11) of this section shall become due
2 and payable by the seller or transferor at time of sale. The auditor
3 shall not accept an instrument of conveyance regarding designated
4 forest land for filing or recording unless the new owner has signed the
5 notice of continuance or the compensating tax has been paid, as
6 evidenced by the real estate excise tax stamp affixed thereto by the
7 treasurer. The seller, transferor, or new owner may appeal the new
8 assessed valuation calculated under subsection (11) of this section to
9 the county board of equalization in accordance with the provisions of
10 RCW 84.40.038. Jurisdiction is hereby conferred on the county board of
11 equalization to hear these appeals;

12 (d) Determination by the assessor, after giving the owner written
13 notice and an opportunity to be heard, that:

14 (i) The land is no longer primarily devoted to and used for growing
15 and harvesting timber. However, land shall not be removed from
16 designation if a governmental agency, organization, or other recipient
17 identified in subsection (13) or (14) of this section as exempt from
18 the payment of compensating tax has manifested its intent in writing or
19 by other official action to acquire a property interest in the
20 designated forest land by means of a transaction that qualifies for an
21 exemption under subsection (13) or (14) of this section. The
22 governmental agency, organization, or recipient shall annually provide
23 the assessor of the county in which the land is located reasonable
24 evidence in writing of the intent to acquire the designated land as
25 long as the intent continues or within sixty days of a request by the
26 assessor. The assessor may not request this evidence more than once in
27 a calendar year;

28 (ii) The owner has failed to comply with a final administrative or
29 judicial order with respect to a violation of the restocking, forest
30 management, fire protection, insect and disease control, and forest
31 debris provisions of Title 76 RCW or any applicable rules under Title
32 76 RCW; or

33 (iii) Restocking has not occurred to the extent or within the time
34 specified in the application for designation of such land.

35 (6) Land shall not be removed from designation if there is a
36 governmental restriction that prohibits, in whole or in part, the owner
37 from harvesting timber from the owner's designated forest land. If

1 only a portion of the parcel is impacted by governmental restrictions
2 of this nature, the restrictions cannot be used as a basis to remove
3 the remainder of the forest land from designation under this chapter.
4 For the purposes of this section, "governmental restrictions" includes:
5 (a) Any law, regulation, rule, ordinance, program, or other action
6 adopted or taken by a federal, state, county, city, or other
7 governmental entity; or (b) the land's zoning or its presence within an
8 urban growth area designated under RCW 36.70A.110.

9 (7) The assessor shall have the option of requiring an owner of
10 forest land to file a timber management plan with the assessor upon the
11 occurrence of one of the following:

12 (a) An application for designation as forest land is submitted; or
13 (b) Designated forest land is sold or transferred and a notice of
14 continuance, described in subsection (5)(c) of this section, is signed.

15 (8) If land is removed from designation because of any of the
16 circumstances listed in subsection (5)(a) through (c) of this section,
17 the removal shall apply only to the land affected. If land is removed
18 from designation because of subsection (5)(d) of this section, the
19 removal shall apply only to the actual area of land that is no longer
20 primarily devoted to the growing and harvesting of timber, without
21 regard to any other land that may have been included in the application
22 and approved for designation, as long as the remaining designated
23 forest land meets the definition of forest land contained in RCW
24 84.33.035.

25 (9) Within thirty days after the removal of designation as forest
26 land, the assessor shall notify the owner in writing, setting forth the
27 reasons for the removal. The seller, transferor, or owner may appeal
28 the removal to the county board of equalization in accordance with the
29 provisions of RCW 84.40.038.

30 (10) Unless the removal is reversed on appeal a copy of the notice
31 of removal with a notation of the action, if any, upon appeal, together
32 with the legal description or assessor's parcel numbers for the land
33 removed from designation shall, at the expense of the applicant, be
34 filed by the assessor in the same manner as deeds are recorded and a
35 notation of removal from designation shall immediately be made upon the
36 assessment and tax rolls. The assessor shall revalue the land to be
37 removed with reference to its true and fair value as of January 1st of

1 the year of removal from designation. Both the assessed value before
2 and after the removal of designation shall be listed. Taxes based on
3 the value of the land as forest land shall be assessed and payable up
4 until the date of removal and taxes based on the true and fair value of
5 the land shall be assessed and payable from the date of removal from
6 designation.

7 (11) Except as provided in subsection (5)(c), (13), or (14) of this
8 section, a compensating tax shall be imposed on land removed from
9 designation as forest land. The compensating tax shall be due and
10 payable to the treasurer thirty days after the owner is notified of the
11 amount of this tax. As soon as possible after the land is removed from
12 designation, the assessor shall compute the amount of compensating tax
13 and mail a notice to the owner of the amount of compensating tax owed
14 and the date on which payment of this tax is due. The amount of
15 compensating tax shall be equal to the difference between the amount of
16 tax last levied on the land as designated forest land and an amount
17 equal to the new assessed value of the land multiplied by the dollar
18 rate of the last levy extended against the land, multiplied by a
19 number, in no event greater than nine, equal to the number of years for
20 which the land was designated as forest land, plus compensating taxes
21 on the land at forest land values up until the date of removal and the
22 prorated taxes on the land at true and fair value from the date of
23 removal to the end of the current tax year.

24 (12) Compensating tax, together with applicable interest thereon,
25 shall become a lien on the land which shall attach at the time the land
26 is removed from designation as forest land and shall have priority to
27 and shall be fully paid and satisfied before any recognizance,
28 mortgage, judgment, debt, obligation, or responsibility to or with
29 which the land may become charged or liable. The lien may be
30 foreclosed upon expiration of the same period after delinquency and in
31 the same manner provided by law for foreclosure of liens for delinquent
32 real property taxes as provided in RCW 84.64.050. Any compensating tax
33 unpaid on its due date shall thereupon become delinquent. From the
34 date of delinquency until paid, interest shall be charged at the same
35 rate applied by law to delinquent ad valorem property taxes.

36 (13) The compensating tax specified in subsection (11) of this

1 section shall not be imposed if the removal of designation under
2 subsection (5) of this section resulted solely from:

3 (a) Transfer to a government entity in exchange for other forest
4 land located within the state of Washington;

5 (b) A taking through the exercise of the power of eminent domain,
6 or sale or transfer to an entity having the power of eminent domain in
7 anticipation of the exercise of such power;

8 (c) A donation of fee title, development rights, or the right to
9 harvest timber, to a government agency or organization qualified under
10 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
11 sections, or the sale or transfer of fee title to a governmental entity
12 or a nonprofit nature conservancy corporation, as defined in RCW
13 64.04.130, exclusively for the protection and conservation of lands
14 recommended for state natural area preserve purposes by the natural
15 heritage council and natural heritage plan as defined in chapter 79.70
16 RCW or approved for state natural resources conservation area purposes
17 as defined in chapter 79.71 RCW. At such time as the land is not used
18 for the purposes enumerated, the compensating tax specified in
19 subsection (11) of this section shall be imposed upon the current
20 owner;

21 (d) The sale or transfer of fee title to the parks and recreation
22 commission for park and recreation purposes;

23 (e) Official action by an agency of the state of Washington or by
24 the county or city within which the land is located that disallows the
25 present use of the land;

26 (f) The creation, sale, or transfer of forestry riparian easements
27 under RCW 76.13.120;

28 (g) The creation, sale, or transfer of a fee interest or a
29 conservation easement for the riparian open space program under RCW
30 76.09.040;

31 (h) The sale or transfer of land within two years after the death
32 of the owner of at least a fifty percent interest in the land if the
33 land has been assessed and valued as classified forest land, designated
34 as forest land under this chapter, or classified under chapter 84.34
35 RCW continuously since 1993. The date of death shown on a death
36 certificate is the date used for the purposes of this subsection
37 (13)(h); or

1 (i) The sale or transfer of land after the death of the owner of at
2 least a fifty percent interest in the land if the land has been
3 assessed and valued as classified forest land, designated as forest
4 land under this chapter, or classified under chapter 84.34 RCW
5 continuously since 1993 and the sale or transfer takes place after July
6 22, 2001, and on or before July 22, 2003, and the death of the owner
7 occurred after January 1, 1991. The date of death shown on a death
8 certificate is the date used for the purposes of this subsection
9 (13)(i).

10 (14) In a county with a population of more than one million
11 inhabitants, the compensating tax specified in subsection (11) of this
12 section shall not be imposed if the removal of designation as forest
13 land under subsection (5) of this section resulted solely from:

14 (a) An action described in subsection (13) of this section; or

15 (b) A transfer of a property interest to a government entity, or to
16 a nonprofit historic preservation corporation or nonprofit nature
17 conservancy corporation, as defined in RCW 64.04.130, to protect or
18 enhance public resources, or to preserve, maintain, improve, restore,
19 limit the future use of, or otherwise to conserve for public use or
20 enjoyment, the property interest being transferred. At such time as
21 the property interest is not used for the purposes enumerated, the
22 compensating tax shall be imposed upon the current owner.

23 **Sec. 9.** RCW 77.12.203 and 1990 1st ex.s. c 15 s 11 are each
24 amended to read as follows:

25 (1) Notwithstanding RCW 84.36.010 or other statutes to the
26 contrary, the director shall pay by April 30th of each year on game
27 lands in each county, if requested by an election under RCW 77.12.201,
28 an amount in lieu of real property taxes equal to that amount paid on
29 similar parcels of open space land taxable under chapter 84.34 RCW or
30 the greater of seventy cents per acre per year or the amount paid in
31 1984 plus an additional amount for control of noxious weeds equal to
32 that which would be paid if such lands were privately owned. This
33 amount shall not be assessed or paid on department buildings,
34 structures, facilities, game farms, fish hatcheries, tidelands, or
35 public fishing areas of less than one hundred acres.

1 (2) "Game lands," as used in this section and RCW 77.12.201, means
2 those tracts one hundred acres or larger owned in fee by the department
3 and used for wildlife habitat and public recreational purposes. All
4 lands purchased for wildlife habitat, public access or recreation
5 purposes with federal funds in the Snake River drainage basin shall be
6 considered game lands regardless of acreage.

7 (3) This section shall not apply to lands transferred after April
8 23, 1990, to the department from other state agencies.

9 (4) The county shall distribute the amount received under this
10 section in lieu of real property taxes to all property taxing districts
11 except the state in appropriate tax code areas the same way it would
12 distribute local property taxes from private property. The county
13 shall distribute the amount received under this section for weed
14 control to the appropriate weed district.

15 NEW SECTION. Sec. 10. This act takes effect July 1, 2005."

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By Committee on Parks, Fish & Wildlife

16 On page 1, beginning on line 2 of the title, after "programs;"
17 strike the remainder of the title and insert "amending RCW 79A.15.030,
18 79A.15.040, 79A.15.050, 79A.15.060, 79A.15.070, 84.33.140, and
19 77.12.203; adding a new section to chapter 79.70 RCW; adding a new
20 section to chapter 79.71 RCW; and providing an effective date."

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